



# QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, JANUARY-MARCH 1966

U.S. DEPARTMENT OF COMMERCE  
John T. Connor, Secretary  
BUREAU OF THE CENSUS  
A. Ross Eckler, Director

GT-No. 5

JUNE 1966

Taxes collected by State and local governments in the United States totaled \$55.2 billion during the 12 months ended with March 1966. This reflects an increase of \$4.8 billion or 9.6 percent from a year earlier. State taxes amounted to \$28.5 billion, or 12.2 percent more than in the 12 months ended with March 1965. The yield of locally imposed taxes rose 6.8 percent, to \$26.7 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent in- crease
	1966	1965	
Total.....	55,181	50,360	9.6
Property.....	24,117	22,659	6.4
Other than property.....	31,064	27,701	12.1
General sales and gross receipts.....	9,009	7,722	16.7
Motor fuel sales.....	4,595	4,252	8.1
Individual income.....	4,572	3,967	15.3
Motor vehicle and operators' licenses..	2,287	2,047	11.7
Corporation net income	1,886	1,776	6.2
All other.....	8,715	7,937	9.8

During the first quarter of calendar 1966, collections of State and local taxes amounted to \$13.8 billion. As compared with the corresponding quarter of 1965, this indicates a rise of \$1.2 billion, or 9.7 percent, with State tax revenue up 12.1 percent and local taxes up 6.3 percent. These and other quarterly amounts are reported in table 1.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963).

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas ("SMSA's"), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1965 and Compendium of State Government Finances in 1965. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1964-65.

## Quarterly Tax Reports

Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

## CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (53 percent in fiscal 1964-65) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1 1/2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

## TABLES

Table	Page
1. --National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1966 and Prior Periods .....	3
2. --Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1966, and Prior Periods .....	4
3. --Collections of Selected State Taxes, First Quarter of 1966 and Prior Periods .....	6

# Quarterly Tax Reports

3

Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: FIRST QUARTER OF 1966 AND PRIOR PERIODS  
(Millions of dollars)

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators licenses	All other
QUARTERS										
1966:										
1st quarter.....	13,754	8,198	5,556	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	<sup>1</sup> 15,823	<sup>1</sup> 6,411	9,412	8,802	2,342	1,160	981	278	<sup>1</sup> 350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,087	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,734
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
12 MONTHS ENDING										
March 1966.....	55,181	28,484	26,697	24,117	9,009	4,595	4,572	1,886	2,287	8,715
December 1965.....	<sup>1</sup> 53,968	<sup>1</sup> 27,601	26,367	23,876	8,588	4,504	4,417	1,902	<sup>1</sup> 2,201	8,480
September 1965.....	52,458	26,734	25,724	23,272	8,151	4,431	4,279	1,899	2,131	8,295
June 1965.....	51,561	26,069	25,492	23,031	7,953	4,334	4,122	1,905	2,113	8,103
March 1965.....	50,360	25,375	24,985	22,659	7,722	4,252	3,967	1,776	2,047	7,937
December 1964.....	49,837	25,111	24,726	22,350	7,612	4,228	3,978	1,775	2,067	7,827
September 1964.....	48,791	24,604	24,187	21,799	7,530	4,189	3,854	1,723	2,032	7,664
June 1964.....	47,772	24,119	23,653	21,349	7,327	4,091	3,718	1,684	2,024	7,579
March 1964.....	47,180	23,678	23,502	21,228	7,100	4,047	3,627	1,689	2,015	7,474
December 1963.....	45,852	22,733	23,119	20,904	6,892	4,004	3,392	1,442	1,914	7,304

Note: Because of rounding detail may not add.

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1964-65 and earlier years. See text discussion of "Sources of Data, and Limitations."

<sup>1</sup>Revised.

## Quarterly Tax Reports

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS:  
12 MONTHS ENDED MARCH 1966, AND PRIOR PERIODS

(Dollar amounts in millions)

Area	Area population, 1964 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1964 <sup>1</sup>	Collections, 12 months ended March		
		1966	1965	Percent change			1966	1965	Percent change
ALABAMA									
Jefferson County.....	640,000	33.2	30.8	7.8	INDIANA				
Mobile County.....	*314,301	14.1	13.8	2.2	(See also Kentucky and Ohio)				
ARIZONA									
Maricopa County.....	817,000	101.5	90.1	12.7	Indianapolis SMSA.....	971,000	*148.6	*124.9	19.0
Pima County.....	*265,660	42.6	41.4	2.9	Hamilton County.....	44,000	(NA)	(NA)	(NA)
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA					Hancock County.....	30,000	(NA)	1.2	(NA)
(Orange County).....	1,041,000	194.4	173.6	12.0	Hendricks County.....	46,000	4.7	3.6	30.6
Los Angeles-Long Beach SMSA (Los					Johnson County.....	50,000	5.4	3.9	38.5
Angeles County).....	6,674,000	1,241.4	1,159.5	7.1	Marion County.....	730,000	124.6	112.8	10.5
San Bernardino-Riverside-Ontario					Morgan County.....	36,000	3.1	(NA)	(NA)
SMSA.....	992,000	175.3	154.4	13.5	Shelby County.....	35,000	3.4	3.4	-
Riverside County.....	383,000	71.2	62.7	13.6	Lake County.....	517,000	109.9	99.9	10.0
San Bernardino County.....	609,000	104.1	91.7	13.5	IOWA				
San Diego SMSA (San Diego County)...	1,131,000	162.4	149.5	8.6	Polk County.....	*266,315	50.3	48.8	3.1
San Francisco-Oakland SMSA.....	2,894,000	602.6	543.6	10.9	KANSAS				
Alameda County.....	1,009,000	191.0	172.4	10.8	(See also Missouri)				
Contra Costa County.....	478,000	111.2	101.3	9.8	Sedgwick County.....	*343,231	54.5	56.7	-3.9
Marin County.....	177,000	38.9	34.8	11.8	KENTUCKY				
San Francisco city.....	731,000	155.1	141.0	10.0	(See also Ohio)				
San Mateo County.....	498,000	106.4	94.1	13.1	Louisville, Ky.-Ind. SMSA.....	770,000	*65.6	63.3	3.6
Other counties:					Jefferson County, Ky.....	651,000	53.4	52.8	1.1
Fresno.....	*365,945	68.8	65.5	5.0	Clark County, Ind.....	67,000	(NA)	4.2	(NA)
Kern.....	*291,984	66.6	62.7	6.2	Floyd County, Ind.....	53,000	5.5	6.3	-12.7
Sacramento.....	581,000	98.5	91.1	8.1	LOUISIANA				
Santa Clara.....	851,000	173.0	159.5	8.5	New Orleans SMSA.....	1,001,000	59.0	56.8	3.9
COLORADO									
Denver SMSA.....	1,082,000	169.2	148.4	14.0	Jefferson Parish.....	262,000	19.8	17.0	16.5
Adams County.....	155,000	21.5	17.2	25.0	New Orleans city.....	648,000	31.8	33.0	-3.6
Arapahoe County.....	140,000	27.9	20.2	38.1	St. Bernard Parish.....	42,000	5.2	4.5	15.6
Boulder County.....	99,000	14.0	13.9	0.7	St. Tammany Parish.....	49,000	2.2	2.3	-4.3
Denver City.....	495,000	79.7	75.7	5.3	MARYLAND				
Jefferson County.....	193,000	26.1	21.4	22.0	(See also District of Columbia)				
CONNECTICUT									
Fairfield County.....	*653,589	135.6	126.0	7.6	Baltimore SMSA.....	1,829,000	234.9	221.8	5.9
Hartford County.....	747,000	136.3	130.3	4.6	Anne Arundel County.....	239,000	15.7	15.6	0.6
New Haven County.....	*660,315	111.3	106.7	4.3	Baltimore City.....	942,000	135.8	126.5	7.4
DELAWARE									
New Castle County.....	*307,446	24.5	21.9	11.9	Baltimore County.....	541,000	73.3	69.8	5.0
DISTRICT OF COLUMBIA									
Washington, D.C.-Md.-Va. SMSA.....	2,323,000	298.7	263.6	13.3	Carroll County.....	59,000	4.6	5.3	-13.2
Washington city, D.C.....	795,000	83.0	75.8	9.5	Howard County.....	47,000	5.5	4.6	19.6
Montgomery County, Md.....	411,000	72.6	68.4	6.1	MASSACHUSETTS				
Prince Georges County, Md.....	482,000	55.9	45.9	21.8	Boston.....	3,177,000	648.6	587.7	10.4
Alexandria city, Va.....	104,000	14.0	11.8	18.6	Essex County.....	601,000	102.0	96.1	6.1
Arlington County, Va.....	178,000	24.3	21.9	11.0	Middlesex County.....	1,291,000	247.0	222.3	11.1
Fairfax city, Va.....	( <sup>2</sup> )	2.7	2.1	28.6	Norfolk County.....	554,000	107.6	102.0	5.5
Fairfax County, Va.....	*353,000	44.6	36.3	22.9	Suffolk County.....	732,000	192.0	167.3	14.8
Falls Church City, Va.....	( <sup>2</sup> )	1.6	1.4	14.3	Other counties:				
FLORIDA									
Miami SMSA (Dade County).....	1,051,000	158.2	137.4	15.1	Bristol.....	*398,488	55.3	53.3	3.8
Tampa-St. Petersburg SMSA.....	860,000	93.5	82.7	13.1	Hampden.....	*429,353	71.7	69.5	3.2
Hillsborough County.....	438,000	42.7	38.1	12.1	Worcester.....	*583,228	86.4	86.6	-0.2
Pinellas County.....	422,000	50.8	44.6	13.9	MICHIGAN				
Other counties:					Detroit SMSA.....	3,914,000	603.9	575.3	5.0
Broward.....	*333,946	48.7	43.1	13.0	Macomb County.....	495,000	67.4	58.5	15.2
Duval.....	*455,411	56.9	33.2	71.4	Oakland County.....	750,000	110.6	105.5	4.8
Orange.....	*263,540	31.1	27.2	14.3	Wayne County.....	2,670,000	425.9	411.3	3.5
GEORGIA									
Atlanta SMSA.....	1,161,000	115.8	103.9	11.5	Other counties:				
Clayton County.....	63,000	4.4	3.7	18.9	Genesee.....	*374,313	50.1	49.5	1.2
Cobb County.....	143,000	10.9	6.8	60.3	Kent.....	*363,187	44.3	39.2	13.0
De Kalb County.....	305,000	26.5	24.7	7.3	MINNESOTA				
Fulton County.....	600,000	71.2	66.5	7.1	Minneapolis-St. Paul SMSA.....	1,578,000	*302.7	276.9	9.3
Gwinnett County.....	50,000	2.8	2.2	27.3	Anoka County.....	117,000	(NA)	13.6	(NA)
HAWAII									
Honolulu city.....	571,000	41.9	31.8	31.8	Dakota County.....	97,000	17.7	15.0	18.0
ILLINOIS									
(See also Missouri)									
Chicago SMSA.....	6,591,000	1,039.2	1,005.7	3.3	Hennepin County.....	874,000	183.8	165.1	11.3
Cook County.....	5,355,000	836.5	827.0	1.1	Ramsey County.....	427,000	81.6	73.6	10.9
De Page County.....	369,000	69.3	58.4	18.7	Washington County.....	63,000	10.6	9.6	10.4
Kane County.....	234,000	31.6	29.3	7.8	MISSOURI				
Lake County.....	322,000	51.9	48.2	7.7	Kansas City, Mo.-Kans. SMSA.....	1,161,000	*143.8	136.4	5.4
McHenry County.....	92,000	15.1	11.8	28.0	Cass County, Mo.....	37,000	(NA)	1.2	(NA)
Will County.....	217,000	34.8	31.0	12.3	Clay County, Mo.....	96,000	11.9	11.0	8.2
See footnotes at end of table.									

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS:  
12 MONTHS ENDED MARCH 1966, AND PRIOR PERIODS--Continued

(Dollar amounts in millions)

Area	Area population, 1964 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1964 <sup>1</sup>	Collections, 12 months ended March		
		1966	1965	Percent change			1966	1965	Percent change
NEBRASKA									
Douglas County.....	*343,490	62.5	57.8	8.1	OREGON				
NEW JERSEY (See also Pennsylvania)									
Newark SMSA.....	1,802,000	392.5	372.8	5.3	Portland, Oreg.-Wash. SMSA.....	876,000	133.2	126.2	5.4
Essex County.....	960,000	217.7	214.3	1.6	Clackamas County, Oreg.....	132,000	19.4	17.5	10.9
Morris County.....	305,000	66.7	60.2	10.8	Multnomah County, Oreg.....	527,000	89.9	85.9	4.7
Union County.....	537,000	108.1	98.3	10.0	Washington County, Oreg.....	113,000	16.3	14.8	10.1
Paterson-Clifton-Passaic SMSA.....	1,269,000	239.5	226.0	6.0	Clark County, Wash.....	103,000	7.6	8.0	-5.0
Bergen County.....	840,000	163.1	154.9	5.3	PENNSYLVANIA				
Passaic County.....	429,000	76.4	71.1	7.5	Philadelphia, Pa.-N.J. SMSA.....	4,617,000	474.9	466.6	1.8
Other counties:					Bucks County, Pa.....	336,000	33.6	34.1	-1.5
Hudson.....	619,000	129.0	113.7	13.5	Chester County, Pa.....	240,000	24.1	21.0	14.8
Mercer.....	*266,392	51.6	48.6	6.2	Delaware County, Pa.....	585,000	64.7	64.2	0.8
Middlesex.....	*433,856	91.1	84.9	7.3	Montgomery County, Pa.....	570,000	56.3	62.5	-9.9
Morristown.....	*334,401	71.9	64.0	12.3	Philadelphia city, Pa.....	2,047,000	184.3	176.5	4.4
NEW MEXICO									
Bernalillo County.....	*262,199	21.7	19.3	12.4	Burlington County, N.J.....	271,000	32.5	31.6	2.8
NEW YORK									
Buffalo SMSA.....	1,319,000	193.6	191.0	1.4	Camden County, N.J.....	422,000	58.3	57.1	2.1
Erie County.....	1,083,000	157.7	155.0	1.7	Gloucester County, N.J.....	148,000	21.1	19.6	7.7
Niagara County.....	236,000	35.9	36.0	-0.3	Pittsburgh SMSA.....	2,368,000	215.2	217.1	-0.9
New York SMSA.....	11,260,000	2,166.4	2,035.2	6.4	Allegheny County.....	1,597,000	168.8	164.6	2.6
Nassau County.....	1,383,000	376.5	348.9	7.9	Beaver County.....	202,000	15.9	17.6	-9.7
New York city.....	7,989,000	1,372.8	1,289.0	6.5	Washington County.....	212,000	13.1	13.5	-3.0
Rockland County.....	173,000	35.7	27.9	28.0	Westmoreland County.....	357,000	17.4	21.4	-18.7
Suffolk County.....	868,000	178.1	171.5	3.8	Other counties:				
Westchester County.....	847,000	203.3	197.9	2.7	Berks.....	*275,414	23.4	23.7	-1.3
Rochester SMSA.....	786,000	116.3	112.1	3.7	Erie.....	*250,682	31.2	24.6	26.8
Livingston County.....	48,000	6.7	6.1	9.8	Lancaster.....	*278,359	18.8	18.6	1.1
Monroe County.....	628,000	96.3	92.9	3.7	Luzerne.....	*346,972	20.0	20.1	-0.5
Orleans County.....	37,000	3.7	3.9	-5.1	RHODE ISLAND				
Wayne County.....	74,000	9.6	9.2	4.3	Providence-Pawtucket-Warwick.....	735,000	93.3	89.3	4.5
Other counties:					Bristol County.....	41,000	5.4	4.9	10.2
Albany.....	*272,926	37.3	42.2	-11.6	Kent County.....	125,000	13.4	12.3	8.9
Oneida.....	*264,401	32.7	34.7	-5.8	Providence County.....	569,000	74.5	72.1	3.3
Onondaga.....	446,000	60.6	61.7	-1.8	TENNESSEE				
NORTH CAROLINA									
Mecklenburg County.....	*272,111	33.1	31.0	6.8	Knox County.....	*250,523	20.1	20.6	-2.4
OHIO									
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,313,000	*161.8	*147.6	9.6	Nashville-Davidson.....	*399,743	39.2	40.3	-2.7
Clermont County, Ohio.....	89,000	9.7	5.6	73.2	Shelby County.....	680,000	56.0	56.3	-0.5
Hamilton County, Ohio.....	888,000	129.4	124.2	4.2	TEXAS				
Warren County, Ohio.....	75,000	7.9	3.3	139.4	Dallas SMSA.....	1,256,000	154.5	135.2	14.3
Boone County, Ky.....	25,000	(NA)	(NA)	(NA)	Collin County.....	47,000	2.9	2.8	3.6
Campbell County, Ky.....	87,000	(NA)	5.0	(NA)	Dallas County.....	1,106,000	144.8	127.5	13.6
Kenton County, Ky.....	120,000	6.9	6.7	3.0	Denton County.....	58,000	4.3	2.7	59.3
Dearborn County, Ind.....	29,000	(NA)	(NA)	(NA)	Ellis County.....	45,000	2.5	2.2	13.6
Cleveland SMSA.....	1,958,000	400.4	262.4	52.6	Houston SMSA (Harris County only).....	1,448,000	180.2	167.9	7.3
Cuyahoga County.....	1,665,000	358.6	222.5	61.2	San Antonio SMSA.....	787,000	49.6	48.8	1.6
Geauga County.....	55,000	6.9	6.3	9.5	Bexar County.....	755,000	48.3	47.7	1.3
Lake County.....	169,000	27.2	25.7	5.8	Guadalupe County.....	32,000	1.3	1.1	18.2
Medina County.....	69,000	7.7	7.9	-2.5	Other counties:				
Columbus SMSA.....	822,000	*397.6	101.1	-3.5	El Paso.....	*314,070	26.3	26.0	1.2
Delaware County.....	38,000	4.0	3.8	5.3	Tarrant.....	579,000	59.9	56.1	6.8
Franklin County.....	746,000	88.4	92.2	-4.1	UTAH				
Pickaway County.....	38,000	(NA)	5.1	(NA)	Salt Lake County.....	*383,035	60.6	54.4	11.4
Dayton SMSA.....	763,000	99.0	*91.3	8.4	VIRGINIA				
Greene County.....	105,000	8.3	9.8	-15.3	(See also District of Columbia)				
Miami County.....	76,000	9.0	(NA)	(NA)	Norfolk City.....	313,000	18.7	18.1	3.3
Montgomery County.....	549,000	78.8	71.4	10.4	WASHINGTON				
Preble County.....	33,000	2.9	2.7	7.4	(See also Oregon)				
Other counties:					Seattle-Everett SMSA.....	1,178,000	125.8	119.3	5.4
Lucas.....	461,000	57.6	54.4	5.9	King County.....	980,000	110.7	104.6	5.8
Mahoning.....	295,000	37.2	36.5	1.9	Shoshomish County.....	198,000	15.1	14.7	2.7
Stark.....	*340,345	37.5	36.8	1.9	Other counties:				
Summit.....	*513,569	75.5	72.2	4.6	Pierce.....	*321,590	26.8	23.1	16.0
OKLAHOMA									
Oklahoma County.....	484,000	45.9	39.6	15.9	Spokane.....	*278,333	21.9	22.4	-2.2
Tulsa County.....	*346,038	37.7	35.2	7.1	WEST VIRGINIA				
WISCONSIN									
Milwaukee SMSA.....	1,262,000	*239.3	*220.8	8.4	Kanawha County.....	*252,925	14.1	14.3	-1.4
Milwaukee County.....	1,037,000	203.7	189.7	7.4	WISCONSIN				
Ozaukee County.....	41,000	6.8	6.0	13.3	Milwaukee SMSA.....	1,262,000	*239.3	*220.8	8.4
Waukesha County.....	184,000	(NA)	(NA)	(NA)	Milwaukee County.....	1,037,000	203.7	189.7	7.4

NA Not available. <sup>1</sup>Population data are estimates as of July 1, 1964, for those areas shown in the Census Bureau report, Series P-25, Nos. 330 and 335 (issued in March and April 1966). For other areas listed, the population data shown here are as of April 1, 1960 from the 1960 Census of Population, and are marked with an asterisk (\*). <sup>2</sup>Population shown for Fairfax County includes data for Fairfax City and Falls Church City. <sup>3</sup>Total includes amounts estimated for those areas not reporting. <sup>4</sup>Massachusetts State Economic Area "C." <sup>5</sup>Data are strongly affected by change in collection calendar. <sup>6</sup>Rhode Island State Economic Area "A;" population figures, based on a special census, as of October 1, 1965.

## Quarterly Tax Reports

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FIRST QUARTER OF 1966  
AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	1st quarter, 1966 (thousand dollars)	12-month periods			1st quarter, 1966 (thousand dollars)	12-month periods		
		Year ended March 1966 (thousand dollars)	Percent change from--			Year ended March 1966 (thousand dollars)	Percent change from--	
			Year ended Dec. 1965	Year ended March 1965			Year ended Dec. 1965	Year ended March 1965
Alabama.....	41,263	160,907	2.0	8.1	21,962	90,667	1.3	5.9
Alaska.....	-	-	-	-	1,089	6,236	-0.6	5.0
Arizona.....	25,019	94,154	2.1	7.5	11,938	45,776	7.6	20.1
Arkansas.....	20,873	82,968	3.1	10.9	13,632	56,183	4.0	13.4
California.....	249,564	1,052,923	-0.5	12.5	126,479	552,364	1.0	10.6
Colorado.....	23,965	91,193	9.8	46.1	11,839	52,022	4.3	15.5
Connecticut.....	37,403	126,189	2.6	7.0	14,472	59,586	1.4	4.7
Delaware.....	-	-	-	-	3,321	14,239	(NA)	(NA)
District of Columbia <sup>1</sup> .....	10,260	41,286	-0.7	3.9	3,271	13,361	0.5	3.1
Florida.....	87,955	276,255	3.9	9.4	42,996	163,707	1.4	6.6
Georgia.....	56,370	221,867	2.0	(NA)	27,439	112,539	1.8	(NA)
Hawaii.....	24,609	82,606	5.9	9.6	2,905	11,739	2.2	7.9
Idaho.....	27,631	(2)	(2)	(2)	3,413	18,410	1.4	5.7
Illinois.....	182,174	657,760	2.0	10.1	41,869	177,802	1.5	6.5
Indiana.....	71,668	309,198	1.4	5.2	28,606	123,446	2.1	6.1
Iowa.....	36,219	109,516	10.9	19.1	16,756	76,364	3.9	17.2
Kansas.....	28,375	108,648	6.3	23.5	11,200	49,153	0.9	4.6
Kentucky.....	33,447	124,657	3.7	9.0	19,572	80,228	2.2	6.8
Louisiana.....	35,509	135,274	3.8	17.3	19,721	81,828	1.6	7.2
Maine.....	12,086	51,360	2.7	14.4	5,911	27,356	1.0	4.4
Maryland.....	35,033	123,367	4.1	9.0	19,714	84,236	0.9	14.6
Massachusetts.....	-	-	-	-	27,426	107,850	5.8	21.4
Michigan.....	173,126	647,748	3.9	13.7	44,071	187,580	1.9	6.9
Minnesota.....	-	-	-	-	17,137	82,129	0.6	12.1
Mississippi.....	30,636	117,961	3.7	15.0	13,316	56,598	2.2	4.0
Missouri.....	64,960	233,379	2.5	8.9	21,915	90,530	0.8	7.3
Montana.....	-	-	-	-	4,095	20,958	2.4	(NA)
Nebraska.....	-	-	-	-	9,486	47,284	0.9	14.0
Nevada.....	6,018	24,120	2.2	(NA)	3,766	14,680	10.4	(NA)
New Hampshire.....	-	-	-	-	3,869	16,769	2.9	6.4
New Jersey.....	-	-	-	-	34,336	144,694	1.3	5.5
New Mexico.....	16,398	66,125	2.1	6.3	37,047	30,547	1.5	7.3
New York.....	126,227	(4)	(4)	(4)	71,625	269,365	3.6	7.4
North Carolina.....	46,223	182,617	2.9	10.8	31,627	129,860	1.9	5.9
North Dakota.....	6,054	22,879	-0.4	-0.5	1,734	14,794	3.6	-3.2
Ohio.....	86,538	349,232	2.9	11.6	61,426	253,781	0.6	3.8
Oklahoma.....	19,447	73,388	3.2	7.1	17,300	73,042	1.0	7.1
Oregon.....	-	-	-	-	10,383	47,994	1.4	3.4
Pennsylvania.....	158,925	585,167	1.7	8.9	66,735	264,386	2.2	2.8
Rhode Island.....	12,179	43,721	5.8	25.1	4,700	19,826	1.2	1.8
South Carolina.....	27,277	102,907	3.8	13.8	15,723	65,481	2.4	8.4
South Dakota.....	7,803	24,202	14.3	32.3	3,122	17,727	2.1	26.4
Tennessee.....	44,143	173,834	2.4	10.8	20,000	100,200	2.8	7.9
Texas.....	59,558	230,568	1.6	7.1	57,032	236,549	1.3	9.1
Utah.....	14,688	53,078	1.9	3.5	5,649	25,061	1.0	4.8
Vermont.....	-	-	-	-	2,481	10,455	3.6	5.5
Virginia.....	-	-	-	-	27,139	116,461	1.2	8.3
Washington.....	99,735	366,185	5.3	15.1	19,864	87,688	2.3	6.9
West Virginia.....	32,823	120,244	3.9	9.7	7,987	41,020	3.1	-0.6
Wisconsin.....	23,639	88,294	3.4	9.0	19,432	88,742	1.3	5.4
Wyoming.....	4,139	15,897	6.0	19.3	2,467	11,863	1.5	22.2

See footnotes at end of table.

Quarterly Tax Reports

7

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FIRST QUARTER OF 1966  
AND PRIOR PERIODS--Continued

State	Individual income				Motor vehicle and operators' licenses			
	1st quarter, 1966 (thousand dollars)	12-month periods			1st quarter, 1966 (thousand dollars)	12-month periods		
		Year ended March 1966 (thousand dollars)	Percent change from--			Year ended March 1966 (thousand dollars)	Percent change from--	
			Year ended Dec. 1965	Year ended March 1965			Year ended Dec. 1965	Year ended March 1965
Alabama.....	520,897	72,789	3.7	22.4	1,802	8,022	18.1	11.8
Alaska.....	4,652	18,162	3.8	18.2	435	4,099	3.1	13.4
Arizona.....	4,718	17,937	17.4	19.5	1,874	12,967	-17.4	6.7
Arkansas.....	3,076	19,302	2.6	75.3	13,096	24,979	9.5	25.1
California.....	57,600	416,189	0.4	14.8	150,595	191,066	10.6	12.8
Colorado.....	14,632	67,773	5.9	19.4	9,796	20,569	-0.5	(6)
Connecticut.....	-	-	-	-	5,570	27,664	1.2	5.4
Delaware.....	10,832	54,643	(NA)	(NA)	2,118	7,527	(NA)	(NA)
District of Columbia <sup>1</sup> .....	9,081	39,602	2.4	13.2	6,147	8,071	2.7	2.0
Florida.....	-	-	-	-	10,922	69,846	-29.8	5.0
Georgia.....	19,670	77,213	3.7	(NA)	14,084	29,449	12.0	(NA)
Hawaii.....	10,888	38,461	6.4	3.8	-	-	-	-
Idaho.....	5,615	27,136	-6.5	-2.3	5,807	13,112	0.5	15.7
Illinois.....	-	-	-	-	90,233	141,433	1.6	9.1
Indiana.....	41,313	122,873	3.2	2.1	41,796	54,922	15.7	23.4
Iowa.....	25,472	73,962	20.2	48.0	42,488	68,691	4.4	20.7
Kansas.....	13,271	38,832	16.3	31.8	20,848	29,726	1.3	2.7
Kentucky.....	13,832	64,243	2.8	19.0	13,158	18,492	14.8	27.2
Louisiana.....	6,037	27,390	2.5	-27.6	7,886	20,786	30.3	42.7
Maine.....	-	-	-	-	8,027	11,731	25.7	20.6
Maryland.....	35,489	153,892	3.2	11.0	11,521	28,984	-13.9	-18.3
Massachusetts.....	68,495	245,240	13.1	24.4	9,965	36,755	3.7	16.1
Michigan.....	-	-	-	-	50,398	93,372	16.4	15.6
Minnesota.....	60,743	215,759	7.6	36.2	31,222	49,919	0.5	-3.3
Mississippi.....	2,423	9,152	0.9	7.7	1,572	11,493	-0.3	11.6
Missouri.....	525,467	102,443	2.9	19.0	23,747	54,676	6.9	21.8
Montana.....	6,215	19,837	8.8	(NA)	2,134	6,471	(NA)	(NA)
Nebraska.....	-	-	-	-	5,188	10,211	6.1	34.8
Nevada.....	-	-	-	-	3,805	6,475	4.3	(NA)
New Hampshire.....	404	2,195	2.8	12.2	6,913	10,033	19.6	20.1
New Jersey.....	3,081	9,002	0.7	10.9	39,194	94,041	2.4	4.2
New Mexico.....	54,131	16,765	1.0	17.6	9,372	15,487	1.7	-21.4
New York.....	338,274	1,285,881	-0.3	13.1	119,697	723,589	8.2	37.2
North Carolina.....	42,586	156,375	6.5	21.3	34,381	43,062	5.5	7.7
North Dakota.....	54,145	11,488	6.2	19.6	8,789	12,358	3.0	14.6
Ohio.....	-	-	-	-	20,589	135,511	11.5	23.9
Oklahoma.....	6,933	28,333	6.4	15.8	37,307	51,246	4.3	9.0
Oregon.....	28,817	139,592	-0.2	(6)	11,258	37,293	2.0	9.6
Pennsylvania.....	-	-	-	-	40,720	102,930	-2.8	-1.7
Rhode Island.....	-	-	-	-	7,396	11,828	6.3	3.7
South Carolina.....	13,456	51,047	5.9	24.4	839	10,457	1.3	16.1
South Dakota.....	-	-	-	-	2,864	9,547	4.7	7.7
Tennessee.....	1,941	7,030	6.5	11.2	8,815	40,572	2.7	19.1
Texas.....	-	-	-	-	17,385	118,530	1.6	5.6
Utah.....	9,114	31,802	15.8	48.4	5,469	8,289	2.9	3.0
Vermont.....	5,631	20,570	15.3	22.3	4,898	8,477	-12.3	-7.1
Virginia.....	39,674	159,046	2.5	16.0	13,212	49,908	2.3	6.0
Washington.....	-	-	-	-	24,219	35,876	9.2	11.9
West Virginia.....	5,534	22,555	1.7	4.5	961	22,106	-0.1	1.7
Wisconsin.....	90,233	296,130	5.3	12.3	17,746	53,892	2.9	4.5
Wyoming.....	-	-	-	-	2,429	6,534	2.4	-22.3

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as the adoption or revision of withholding procedures. NA Not available. <sup>1</sup>The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. <sup>2</sup>New tax effective July 1, 1965. <sup>3</sup>Gross collections; amount of refunds not available. <sup>4</sup>New tax effective August 1, 1965. <sup>5</sup>Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation. <sup>6</sup>Less than 0.05 percent. <sup>7</sup>Data shown incorporate some adjustments of amounts previously reported.

USCOMM-DC